

## COHN & DUSSI, LLC

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THOMAS A. GRAY

\* ALSO ADMITTED IN DISTRICT OF COLUMBIA

" LL.M. TAXATION

January 24, 2001

George Vignola Commercial Collection Consultants 1130 Broadway North Massapequa, NY

RE:

Pennie & Edmonds LLP vs Safety Medical Supply International

Our File Number:

20000521

Original Amount Due:

\$50,736.70

Dear George:

We have enclosed a copy of the Defendant's Answer to the Complaint wherein the defendant denies the obligation.

We are proceeding with discovery to narrow the issues in the case and will keep you advised of all developments.

Please date your file ahead 60 days. Thank you.

Very truly yours,

John J. Dussi

APR -2 2001 3700 MAIL ROC

JJD:kar Enclosure